APPENDIX A

Monitoring of Revised Improvement and Recovery Plan

Background

This report provides Audit Committee with an update on the governance, monitoring and assurance arrangements supporting delivery of the Council's Improvement and Recovery Plan (IRP). The previous report to Audit Committee in June 2026 outlined the revised Improvement and Recovery Plan, the governance arrangements supporting delivery and the introduction of Plans on a Page for the programme's High-Priority Deliverables. It also considered the arrangements for monitoring progress, managing risks and reporting assurance to Members.

The revised Improvement and Recovery Plan was approved by the Corporate Policy and Resources Committee (CPRC) in February 2026. The Plan remains the Council's principal improvement programme and provides the framework through which the Council continues to respond to the Secretary of State's Directions whilst preparing for Vesting Day on 1 April 2027.

In April 2026, CPRC agreed fifteen High-Priority Deliverables to focus activity on those outcomes considered most important during the remainder of the programme. These deliverables continue to provide the basis for programme monitoring and oversight through the Improvement and Recovery Board (IRB).

This report provides an update on the governance arrangements supporting delivery of the programme and the developments made since the previous report, including programme governance, monitoring arrangements, risk management and assurance
The IRP remains structured around four Themes, each divided into workstreams. The Themes are show below:

Figure 1: IRP Themes



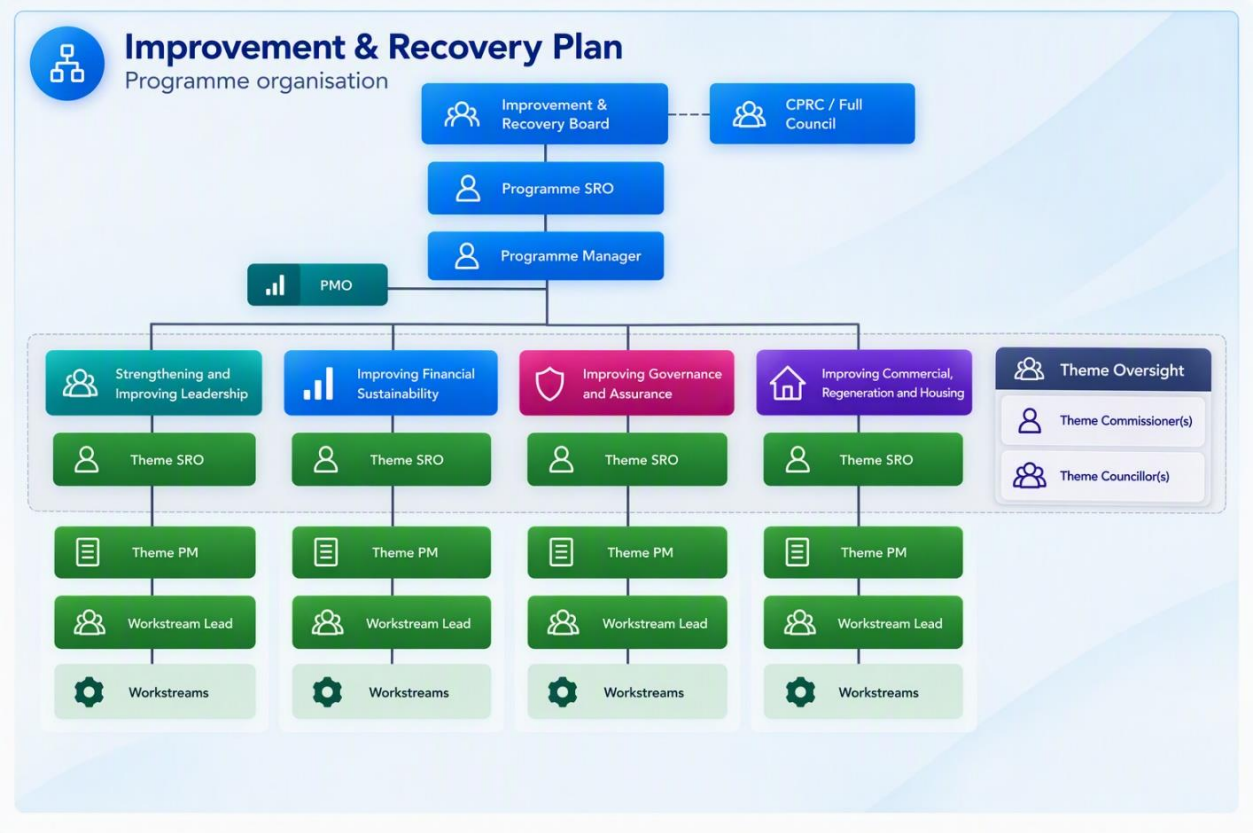
The fifteen High-Priority Deliverables agreed by CPRC in April 2026 remain the focus of the programme. They cover the outcomes considered most important during the period leading up to Vesting Day on 1 April 2027. Detailed performance against those deliverables is reported separately through the Council's six-month progress update and associated performance reporting. This report focuses on the governance and assurance arrangements used to oversee delivery, identify risk and provide challenge.

Programme governance

The programme organisation is shown in Figure 2. This sets out how the Improvement and Recovery Programme is structured and highlights the relationships between the principal programme roles.

Figure 2: Programme Organisation

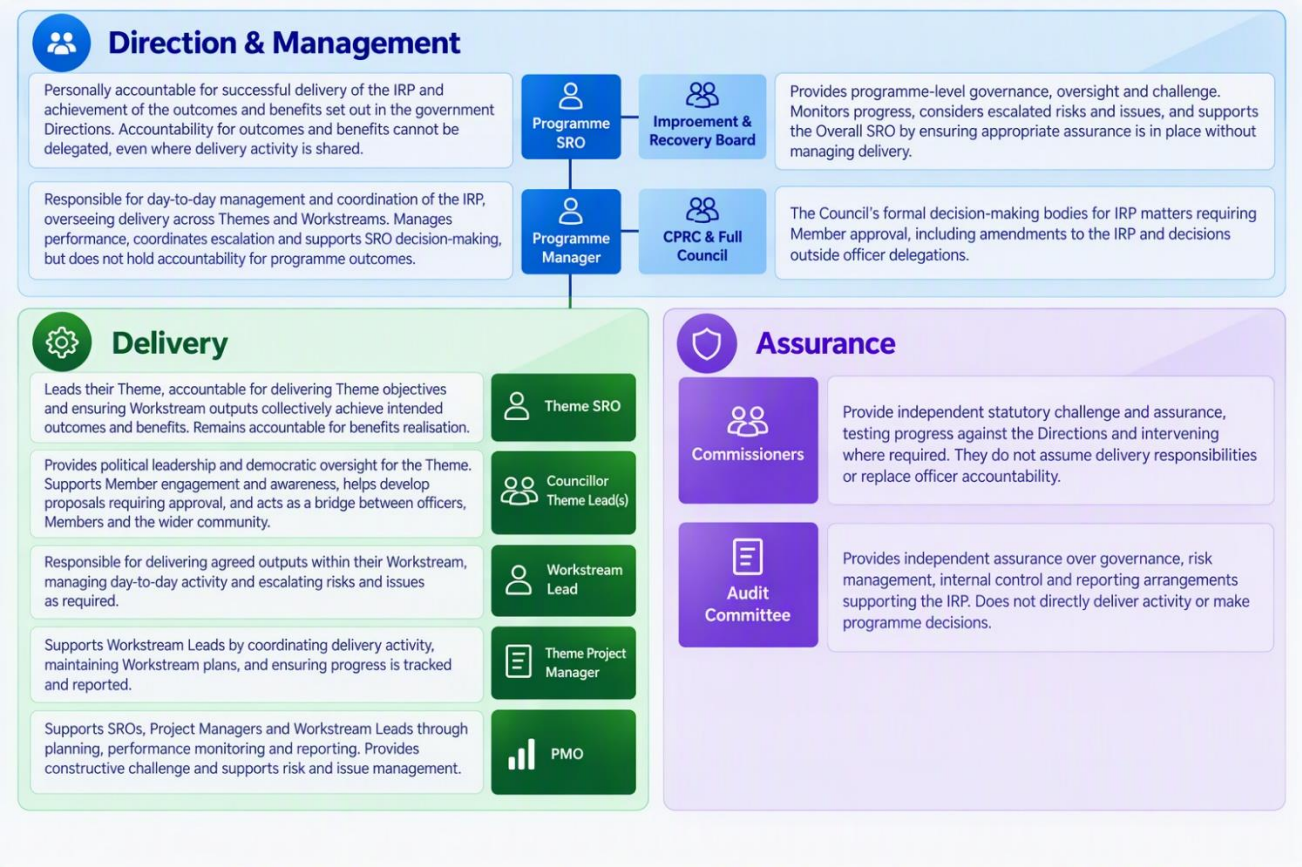
APPENDIX A



At the time of the June report, the programme Roles and Responsibilities document was still being reviewed. That work has now concluded, and the final document includes the programme organisation, detailed role descriptions and RACI matrices at programme, Theme and workstream level.

The principal roles are summarised in Figure 3.

Figure 3: Programme Governance, Delivery and Assurance Arrangements



The completed RACI matrices provide greater clarity about who carries out each activity, who owns the outcome, who should be consulted and who must be kept informed. At programme level, the Chief Executive remains accountable for the IRP and its outcomes. Theme SROs are accountable for delivery at Theme and workstream level, while Workstream Leads and supporting resources are responsible for delivering the work. The arrangements also make clear that the IRB provides oversight and challenge without taking responsibility for operational delivery.

Improvement and Recovery Board (IRB)

Programme progress continues to be overseen by the Improvement and Recovery Board. The Board brings together Commissioners, the Programme SRO, Programme Manager, Theme SROs, the PMO and relevant Members. It meets monthly to review progress, risks, resource requirements and any significant issues affecting delivery of the programme. The IRB is not a formal decision-making body. Decisions requiring Member approval continue to be made through the Council's established Committee and Council arrangements. The Board's role is to review progress, discuss emerging issues and provide challenge where concerns arise.

The Commissioner arrangements changed during the reporting period. In July 2026, the Minister established a single Commissioner team across Spelthorne and Woking. The team is led by Lesley Seary and supported by Barry Scarr and Deborah McLaughlin. Commissioners continue
to provide support, challenge and independent assurance as the Council progresses towards Vesting Day.

The Commissioners' second report recognised improvements in programme management and welcomed the stronger grip and control over delivery. The report also highlighted the

need to maintain momentum and manage capacity carefully during the final period before Vesting Day.

High-priority areas

The fifteen High-Priority Deliverables agreed by CPRC in April 2026 remain the basis for programme oversight and reporting and therefore continue to be monitored through the IRB arrangements.
The deliverables are grouped as follows:

Theme	Ref	Priority Deliverable
1.Strengthening and Improving Leadership	**1.1**	Fully engage with and support the Surrey Local Government Reorganisation programme through to Vesting Day, including continuing to lead the Procurement and Contracts Theme.
2. Improving Financial Sustainability	**2.1**	To produce an update on the MTFS (Medium Term Financial Strategy) position for the period FY27/28 to FY29/30, to be presented to CPRC in November 2026. Continue to feed the latest MTFS position into West Surrey budget planning process, which is due to conclude in February 2027. The various MTFS updates will reflect the latest forecast financial position at the time of being developed.
	2.2	Develop and agree a savings plan for the current financial year (FY26/27) and then deliver the plan to achieve a minimum of £1m of in-year, recurring annual savings (rather than one-off savings) this financial year
	2.3	Identify savings opportunities for the financial year (FY27/28) to feed into the West Surrey budget planning process
	2.4	Produce final accounts for the last financial year (FY25/26) that when audited will address the 5 key recommendations highlighted by the External Auditors follow a review of the FY2425 annual accounts
	2.5	Develop and agree a plan with the West Surrey Section 151 Officer (once appointed) to produce the accounts for the current financial year (FY2627)
3. Improving Governance and Assurance	**3.1**	Governance and Assurance Framework, including risk management and assurance reporting
4. Improving Commercial, Regeneration and Housing	**4.1**	Develop an updated Commercial asset disposal strategy and programme to include timeline and target values to be achieved, and delivery of the disposal programme to achieve financial targets quarter by quarter.
	4.2	Develop and agree a Commercial strategy for the Council with CPRC by end April 2026.
	4.3	Complete a review / appraisal of options/issues/liabilities for BP site by end of FY2627.
	4.4	Develop and deliver a plan with the aim of disposal of the Council's regeneration sites by the 31 March 2027.
	4.5	Develop and get approval for the Staines Master Plan that will help shape the future of Staines and deliver high-quality development. Staines Master Plan to be agreed by Council in Autumn 2026
	4.6	Demonstrate a clear reduction in spend on temporary accommodation quarter on quarter over the next 12 months and aim to reduce by at least half the use of nightly paid

		accommodation by the end of the current financial year (FY2627).
	4.7	Get agreement on the future of Knowle Green Estates (KGE) by the end of December 2026
	4.8	Develop and agree a 3-year plan to deliver the housing number agreed in the Local Plan. Plan to be approved by Council by end of December 2026.

In this reporting period, the wording of Priority Deliverables 2.1 and 2.3 were revised to reflect their relationship with the emerging West Surrey budget process. The revised wording was agreed through the programme governance arrangements and presented to the October IRB for formal approval.

These changes illustrate the importance of maintaining a visible baseline and ensuring that amendments to deliverables or target dates are considered and recorded through the programme governance arrangements.

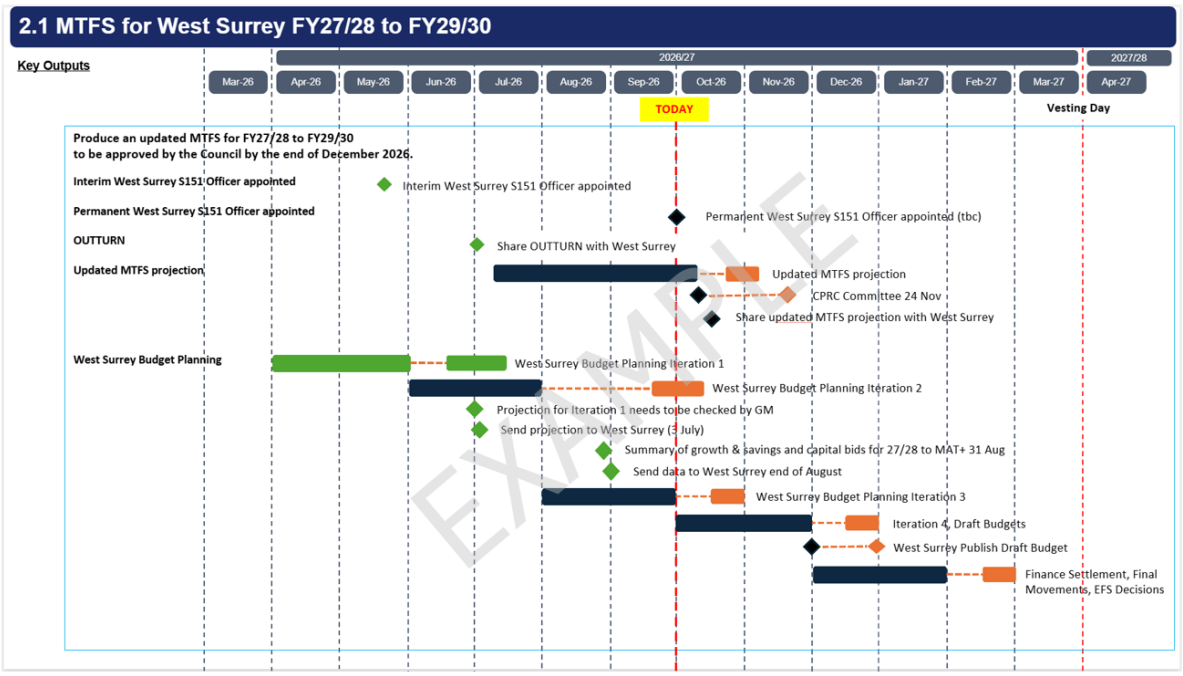
Plans on a Page

Plans on a Page have now been completed for all fifteen High-Priority Deliverables and are included within the regular reporting considered by the Improvement and Recovery Board. The format has continued to evolve and now provides a clearer picture of progress against each deliverable.

Key milestones are identified throughout the delivery route, completed milestones are clearly marked and any slippage against planned timescales can be more easily seen.
The plans also show dependencies between activities and help identify the critical path for each deliverable.

This has proved particularly useful where progress depends on external decisions, third-party activity or work being completed elsewhere within the programme.
The Plans on a Page are considered alongside Delivery and Outcome RAG assessments, programme risks and performance dashboards.

Figure 3: Plan on a page (POAP example for a high-priority deliverable



Monitoring of progress

A revised reporting approach was introduced during the reporting period and is now used for all fifteen High-Priority Deliverables. Each deliverable is assessed using a Delivery RAG, an Outcome RAG and a Direction of Travel indicator.

- Delivery RAG: indicates whether the agreed plan, activities and target date remain on track
- Outcome RAG: indicates the assessed risk that the intended outcome will not be delivered in full.
- Direction-of-travel indicator: indicates whether the position has improved, remained unchanged or declined since the previous reporting period

The Delivery RAG definitions are:

Rating	Definition
Red	Delivery or the target end date has slipped against plan, or no plan is in place. Corrective action or agreement of revised delivery dates is required.
Amber	Delivery is at risk of slipping, or there has been some slippage but the target end date is still considered achievable.
Green	Delivery remains on track according to the agreed plan.
Blue	The plan has been delivered or the work is complete.

The Outcome RAG definitions are:

Rating	Definition
Grey	Outcome measures have not yet been defined or agreed.
Red	There is a significant risk or concern that the outcome will not be delivered in full.
Amber	There is some risk that the outcome will not be delivered in full.
Green	There is a low risk of the outcome not being delivered in full.
Blue	The outcome has been delivered in full.

The Direction of travel definitions are:

Rating	Definition

↑	Improvement from the previous reporting period.
↔	no change from the previous reporting period
↓	decline from the previous reporting period.

The revised reporting arrangements provide a broader picture of progress than was previously available.

Delivery and Outcome RAG ratings allow progress against the agreed plan to be considered separately from confidence that the intended outcome will be achieved. The Direction of Travel indicator provides additional context by showing whether the position is improving, remaining stable or deteriorating.
A short narrative is also included for each High-Priority Deliverable. This explains the current position, highlights significant risks or issues and records any action being taken.

Governance Assurance

The Governance Assurance Framework provides a further point of reference. At the time this report was prepared, the Governance Assurance Area relating to delivery of the Improvement and Recovery Plan continued to be reported at a Moderate assurance level, consistent with the previous review cycles. This reflected the position that the key governance measures had been established and were operating as intended but had not yet been in place long enough to demonstrate sustained effectiveness.

Following completion of the latest review, the assurance level was subsequently increased to High. This reflected the fact that the programme's governance arrangements had now been operating consistently for several months, had become embedded within routine programme management and required no significant further development beyond ongoing monitoring and review. The revised assurance level will be reflected in future Governance Assurance reporting

	Governance Assurance Area	**Assurance Level (Audit Cttee. date)**				
		19/05/26	23/06/26	23/07/26	24/09/26	26/11/26
9	Ensuring there are effective governance arrangements in place to deliver the IRP	**M**	**M**	**M**	**M**	**H**

Governance Assurance Area	**Number of GAAs for specified RAG status**				**Number of GAAs for specified RAG status**				**Number of GAAs for specified RAG status**				**Number of GAAs for specified RAG status**			
	30-Jun				**25-Aug**				**22 Sept**				**23 Oct**			
	R	**A**	**G**	**B**	**R**	**A**	**G**	**B**	**R**	**A**	**G**	**B**	**R**	**A**	**G**	**B**
Delivery of IRP		7	3			4	6			4	6			2	4	2

Risk management

The programme risk register continues to be reviewed through the Improvement and Recovery Board and has been updated to reflect the fifteen High-Priority Deliverables.

The final Roles and Responsibilities document has clarified ownership of programme risks. Theme SROs are accountable for risks within their areas and are responsible for ensuring that significant concerns are reflected appropriately within programme reporting. The IRB reviews the highest programme risks and considers whether further action is required.

Risks are also captured through the monthly Theme dashboards and form part of the assessment of Delivery and Outcome RAG ratings. Where a risk is affecting progress or reducing confidence in achieving an outcome, this should be reflected in the relevant RAG assessment and supporting commentary. Issues can therefore be managed at a deliverable level before they require escalation through the programme risk register.

The current register contains four high, six medium and 1 low programme level risks.
See Appendix B: IRP Risk Register

Programme communications

To keep all Councillors updated on progress with the Improvement and Recovery Plan (IRP), there is a dedicated item on the Improvement and Recovery Board (IRB) agenda to discuss and agree the key messages to be shared with wider stakeholders. These key messages are then fed into the Chief Executives monthly Councillor Briefing email and staff communications.
IRB action notes are circulated to IRB attendees with 5 working days of the meeting and once agreed are then shared with the Audit Committee.

Key developments

The following describes the key governance and assurance developments in relation to the Improvement and Recovery Plan since the previous report to Audit Committee in June 2026:

- In July 2026, the Minister announced revised Commissioner arrangements and established a single Commissioner team across Spelthorne and Woking, led by Lesley Seary.
- Revised programme reporting was agreed by the Improvement and Recovery Board in July and introduced from August 2026. High-Priority Deliverables are now assessed through separate Delivery and Outcome RAG ratings, supported by Direction of Travel indicators and narrative reporting.
- The programme Roles and Responsibilities document and supporting RACI matrices have been finalised and incorporated into programme governance arrangements.
- A second review cycle has been completed across all twelve Governance Assurance Areas. Governance Assurance Area 9, covering delivery of the Improvement and Recovery Plan, has subsequently achieved a high assurance rating.
- The Commissioners' second report and the Minister's response recognised improvements in governance, leadership capacity, programme management and financial reporting, whilst continuing to identify financial sustainability and organisational capacity as areas requiring attention.